

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 27<sup>th</sup> October, 2017**

**No. 520**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 27/CTD/2017**

**Dated: 23.10.2017**

**NOTIFICATION**

In exercise of the powers conferred under section 96 of the Sikkim Goods and Services Tax Act, 2017, the Government of Sikkim hereby constitutes the Sikkim Authority for Advance Ruling consisting of the following officer, namely:-

1. Shri Manoj Rai, SCS, Joint Commissioner of Commercial Taxes

**Joint Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.**